

California Consumer Use Tax Account Application



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EXECUTIVE DIRECTOR
Ramon J. Hirsig

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Frequently Asked Questions

Who must have an account?

If you regularly purchase tangible personal property from suppliers who are not located in California and not authorized or required to collect sales or use tax from you, you must have a California consumer use tax account.

Is there a charge for a consumer use tax account?

No. However, we may require a security deposit. Security deposits are applied against any unpaid taxes that may be owed at the time a business closes.

Is information regarding my account subject to public disclosure?

Your records are generally covered by state laws that protect your privacy. However, some records are subject to public disclosure, such as the information on your consumer use tax account, names of owners or partners, your business address, and your account status. See also the disclosure information on the back page.

Why do you need to verify my driver license number?

This is required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification.

What are my rights and responsibilities as a holder of a consumer use tax account?

When you obtain an account, you acquire certain rights and responsibilities. For example,

- **You must keep records** to substantiate any purchases made by you and subject to California use tax. You must keep your records for four years.
- **You must file returns** on or before the last day of the month following the close of your reporting period. You must file your tax returns even if you did not purchase any merchandise.
- **You must notify the Board if you move, change ownership of, or sell your business.** Your consumer use tax account is valid only at the address and for the type of ownership specified on the application. You must notify the Board of any change in ownership. In addition, you must immediately notify us in writing if you discontinue your business. Your notification will help us to close your account and return any security you may have on deposit.
- **You must notify us immediately if you drop or add a partner.** This may protect former partners from tax liabilities incurred by the business after the partnership change.

If you have questions about information contained in this application, please contact one of the Board offices listed on page 4.



How Do I Apply for My California Consumer Use Tax Account?

Message from the Executive Director

We appreciate the fact that as a business owner, you have many responsibilities. You may be responsible for income and sales and use tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 7, we provide many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.

Ramon J. Hirsig

Step 1: Complete Your Application

Fill out and return the application provided on page 5. The application is perforated to make it easy to remove. Be sure to refer to the "Tips" on page 4 as you complete your application. If you need assistance, please call our Information Center, 800-400-7115.

Be sure to provide all the information required on this application. If you do not, this will delay the issuance of the account.

Step 2: Send It in for Processing

If you have not been instructed to return your application to our Information Center in Sacramento, you should send or take it to the district office nearest your place of business. If you need a [district office](#) address, call our Information Center, 800-400-7115, or visit our Internet site at www.boe.ca.gov. If you plan to travel to a district office, you should call ahead to find out when they are open.

Make a copy of your application for your files.

Step 3: After Your Application Has Been Approved

You should receive your account approximately two weeks after we have received your application, assuming your application is complete. There is no charge for the account.

Based on the information on your application, you will be given regulations, forms, and other publications that may apply to your business. You will also be notified whether you must file returns on a monthly, quarterly, or annual basis.

You will also start receiving tax returns for reporting and paying the taxes due on your purchases.

INFORMATION CENTER
800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 800-735-2929

From voice phones: 800-735-2922

FIELD OFFICES

CALL FOR ADDRESSES

City	Area Code	Number
Bakersfield	661	395-2880
Culver City	310	342-1000
El Centro	760	352-3431
Eureka	707	576-2100
Fresno	559	248-4219
Kearny Mesa	858	636-3191
Laguna Hills	949	461-5711
Long Beach	562	901-2483
Norwalk	562	466-1694
Oakland	510	622-4100
Rancho Mirage	760	346-8096
Redding	530	224-4729
Riverside	951	680-6400
Sacramento	916	227-6700
Salinas	831	443-3003
San Diego	619	525-4526
San Francisco	415	356-6600
San Jose	408	277-1231
San Marcos	760	510-5850
Santa Ana	714	558-4059
Santa Rosa	707	576-2100
Suisun City	707	428-2041
Van Nuys	818	904-2300
Ventura	805	677-2700
West Covina	626	480-7200

**Businesses Located
Out-of-State**

916-227-6600

Tips for Filling Out Your Application

Ownership Information

Items 1-25:

All applicants. You must provide the information requested for each owner, co-owner, partner, officer, manager, member or trustee (attach additional sheets if necessary).

All partnerships (except Registered Domestic Partnerships). Partnerships should provide a copy of their written partnership agreement, if one exists. If you file your agreement with us *at the time you apply for an account* and your agreement specifies that all business assets are held *in the name of the partnership*, the law requires the Board to attempt to collect any delinquent tax liability from the partnership assets before it attempts to collect from the partners' personal assets. You should notify us immediately if you add or drop partners (see pg. 2).

All limited liability companies (LLCs): You must provide copies of your Articles of Organization.

Items 10, 11, 19, 20: Driver License/Social Security Number

You must provide your Social Security number and driver license or California Identification Card number. You must also provide a photocopy of your driver license or California Identification Card. This information is kept in strictest confidence.

Business Information

Items 26 to 53: Ownership and Organizational Changes

If you are purchasing an existing business, we need to know the previous owner's name and seller's permit, or account number. To make sure you won't have to pay the previous owner's unpaid taxes, you should write to us and request a tax clearance before you buy.

If you are changing from one type of business organization to another (for example, from a sole owner to a general partnership or from a general partnership to a limited liability company), provide the previous owner's name and seller's permit, or account number.

Certification

Be sure to sign your application before you mail it. As indicated on the application, only certain persons are authorized to sign the form.

48. Are you buying an existing business? ☐ Yes ☐ No If yes, complete items 51 and 52.



49. Are you changing from one type of business organization to another (for example, from a sole owner to a corporation or from a partnership to a limited liability company, etc.)? ☐ Yes ☐ No If yes, complete items 51 and 52.

50. Other Ownership Changes (*please describe*): _____

51. FORMER OWNER'S NAME	52. SELLER'S PERMIT NUMBER
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53. IF AN ESCROW COMPANY IS REQUESTING A TAX CLEARANCE ON YOUR BEHALF, PLEASE LIST THEIR NAME, ADDRESS, TELEPHONE NUMBER AND THE ESCROW NUMBER

The statements contained herein are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application.
(Signature of owners, partners, corporate officers, or officers or authorized representative of the organization is required.)

NAME (typed or printed)	SIGNATURE 	DATE
NAME (typed or printed)	SIGNATURE 	DATE

<p align="center">SECURITY REVIEW</p> <p><input type="checkbox"/> BOE-598 (\$ _____) <i>or</i> <input type="checkbox"/> BOE-1009</p>		<p align="center">FORMS</p> <p><input type="checkbox"/> BOE-8 <input type="checkbox"/> BOE-400-Y</p> <p><input type="checkbox"/> BOE-162 <input type="checkbox"/> BOE-519</p> <p><input type="checkbox"/> BOE-467 <input type="checkbox"/> BOE-1241-D</p>		<p align="center">PUBLICATIONS</p> <p><input type="checkbox"/> PUB 73 <input type="checkbox"/> PUB DE 44</p> <p>_____</p> <p>_____</p>	
<p>REQUIRED BY _____</p> <p>APPROVED BY _____</p>		<p align="center">REGULATIONS</p> <p><input type="checkbox"/> REG. 1668 <input type="checkbox"/> REG. 1698</p> <p><input type="checkbox"/> REG. 1700 <input type="checkbox"/> _____</p>		<p align="center">RETURNS</p> <p>_____</p> <p>_____</p>	

Where Can I Get Help?

No doubt you will have questions about how the Sales and Use Tax Law applies to your business operations. For assistance, you may take advantage of the resources listed below.

INFORMATION CENTER

800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 800-735-2929

From voice phones: 800-735-2922

Customer service representatives are available from 8 a.m. through 5 p.m., Monday-Friday, excluding State holidays.

Faxback Service. To order fax copies of selected forms and notices, call 800-400-7115 and choose the fax-back option. You can call at any time for this service.

Translator Services. We can provide bilingual services for persons who need assistance in a language other than English.

WRITTEN TAX ADVICE

It is best to get tax advice from the Board in writing. You may be relieved of tax, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a transaction.

For this relief to apply, your request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Send your request for written advice to:
State Board of Equalization; Public Information and Administration Section, MIC:44;
PO Box 942879, Sacramento, CA 94279-0044.

CLASSES

You may enroll in a basic sales and use tax class offered by some local Board offices. You should call ahead to find out when your local office conducts classes for beginning sellers.

INTERNET

www.boe.ca.gov

You can log onto our website for additional information. For example, you can find out what the tax rate is in a particular county, or you can download numerous publications — such as laws, regulations, pamphlets, and policy manuals — that will help you understand how the law applies to your business. You can also verify sellers' permit numbers online, read about upcoming Taxpayers' Bill of Rights hearings, and obtain information on Board field office addresses and telephone numbers.

Another good resource — especially for starting businesses — is the California Tax Information Center at *www.taxes.ca.gov*.

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate office for help. Call 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to: State Board of Equalization; Taxpayers' Rights Advocate, MIC:70; 450 N Street; PO Box 942879; Sacramento, CA 94279-0070.

To request a copy of publication 70, *The California Taxpayers' Bill of Rights*, call the Information Center or visit our Internet site.

FIELD OFFICES

See page 4.

Sales and Use Tax Privacy Notice

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's sales and use tax laws (Revenue and Taxation Code sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6). We will use the information to determine whether you are paying the correct amount of tax and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your seller's permit or use tax certificate. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies. We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission
- State of California government agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Dept. of Motor Vehicles; Employment Development Department; Energy Commission; Exposition and Fairs; Dept. of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing and Community Development; California Parent Locator Service
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download it from the Internet: www.boe.ca.gov (look under "Forms, Publications, Reports & News") or order a copy from our Information Center at 800-400-7115.

Who is responsible for maintaining my records?

The deputy director of the Sales and Use Tax Department, whom you may contact by calling 916-445-6464 or writing to the address shown.

Deputy Director
Sales and Use Tax Department MIC:43
450 N Street
Sacramento, CA 95814